Percentage method of withholding for
2.75 PERCENT LOCAL INCOME TAX

Payroll period	Amount of one exemption	Standard Deduction*
Weekly	$ 61.54	$ 64.42
Bi-weekly	$ 123.08	$ 128.25
Semi-monthly	$ 133.33	$ 139.58
Monthly	$ 266.67	$ 279.17
Quarterly	$ 800.00	$ 837.50
Annually	$ 3,200.00	$ 3,350.00
Daily	$ 8.77	$ 9.18

* The standard Deduction is **$3,350.**

FORMULA

Total wages (before any deductions)

LESS Allowance for Standard Deduction

LESS Value of exemptions (number of exemptions times the allowable amount for one exemption as shown for the applicable payroll period)

Equals **TAXABLE INCOME**

Note: The number of exemptions to be used in this formula is determined from the Form MW507 (Maryland Employee Exemption Certificate) filed by your employee. Form MW507 is available on our Web site at **marylandcomptroller.gov**.

(a) Married Filing Joint or Head of Household

Withholding - Daily payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN $13.70

IF THE taxable income is Over	But not over	The amount to be withheld shall be			of excess over
$ 0	$ 412			7.50%	
$ 412	$ 481	30.91	plus	7.75%	$ 412
$ 481	$ 618	36.23	plus	8.00%	$ 481
$ 618	$ 824	47.22	plus	8.25%	$ 618
$ 824	$ 1,648	64.22	plus	8.50%	$ 824
$ 1,648	$ 3,297	134.24	plus	9.00%	$ 1,648
$ 3,297	$ --	282.65	plus	9.25%	$ 3,297

Withholding - Weekly payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN $96.00

IF THE taxable income is Over	But not over	The amount to be withheld shall be			of excess over
$ 0	$ 2,885			7.50%	
$ 2,885	$ 3,365	216.35	plus	7.75%	$ 2,885
$ 3,365	$ 4,327	253.61	plus	8.00%	$ 3,365
$ 4,327	$ 5,769	330.53	plus	8.25%	$ 4,327
$ 5,769	$ 11,538	449.52	plus	8.50%	$ 5,769
$ 11,538	$ 23,077	939.86	plus	9.00%	$ 11,538
$ 23,077	$ --	1,978.37	plus	9.25%	$ 23,077

Withholding - Bi-Weekly payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN $192.00

IF THE taxable income is Over	But not over	The amount to be withheld shall be			of excess over
$ 0	$ 5,769			7.50%	
$ 5,769	$ 6,731	432.69	plus	7.75%	$ 5,769
$ 6,731	$ 8,654	507.21	plus	8.00%	$ 6,731
$ 8,654	$ 11,538	661.06	plus	8.25%	$ 8,654
$ 11,538	$ 23,077	899.04	plus	8.50%	$ 11,538
$ 23,077	$ 46,154	1,879.81	plus	9.00%	$ 23,077
$ 46,154	$ --	3,956.74	plus	9.25%	$ 46,154

(b) Single including Married Filing Separately or Dependent

Withholding - Daily payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN $13.70

IF THE taxable income is Over	But not over	The amount to be withheld shall be			of excess over
$ 0	$ 275			7.50%	
$ 275	$ 343	20.60	plus	7.75%	$ 275
$ 343	$ 412	25.93	plus	8.00%	$ 343
$ 412	$ 687	31.42	plus	8.25%	$ 412
$ 687	$ 1,374	54.09	plus	8.50%	$ 687
$ 1,374	$ 2,747	112.50	plus	9.00%	$ 1,374
$ 2,747	$ --	236.07	plus	9.25%	$ 2,747

Withholding - Weekly payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN $96.00

IF THE taxable income is Over	But not over	The amount to be withheld shall be			of excess over
$ 0	$ 1,923			7.50%	
$ 1,923	$ 2,404	144.23	plus	7.75%	$ 1,923
$ 2,404	$ 2,885	181.49	plus	8.00%	$ 2,404
$ 2,885	$ 4,808	219.95	plus	8.25%	$ 2,885
$ 4,808	$ 9,615	378.61	plus	8.50%	$ 4,808
$ 9,615	$ 19,231	787.23	plus	9.00%	$ 9,615
$ 19,231	$ --	1,652.67	plus	9.25%	$ 19,231

Withholding - Bi-Weekly payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN $192.00

IF THE taxable income is Over	But not over	The amount to be withheld shall be			of excess over
$ 0	$ 3,846			7.50%	
$ 3,846	$ 4,808	288.46	plus	7.75%	$ 3,846
$ 4,808	$ 5,769	362.98	plus	8.00%	$ 4,808
$ 5,769	$ 9,615	439.90	plus	8.25%	$ 5,769
$ 9,615	$ 19,231	757.21	plus	8.50%	$ 9,615
$ 19,231	$ 38,462	1,574.54	plus	9.00%	$ 19,231
$ 38,462	$ --	3,305.33	plus	9.25%	$ 38,462

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Percentage method of withholding for 2.75 PERCENT LOCAL INCOME TAX

Payroll period	Amount of one exemption	Standard Deduction*
Weekly	$ 61.54	$ 64.42
Bi-weekly	$ 123.08	$ 128.25
Semi-monthly	$ 133.33	$ 139.58
Monthly	$ 266.67	$ 279.17
Quarterly	$ 800.00	$ 837.50
Annually	$ 3,200.00	$ 3,350.00
Daily	$ 8.77	$ 9.18

***** The standard Deduction is **$3,350.**

FORMULA

Total wages (before any deductions)

LESS Allowance for Standard Deduction

LESS Value of exemptions (number of exemptions times the allowable amount for one exemption as shown for the applicable payroll period)

Equals **TAXABLE INCOME**

Note: The number of exemptions to be used in this formula is determined from the Form MW507 (Maryland Employee Exemption Certificate) filed by your employee. Form MW507 is available on our Web site at **marylandcomptroller.gov**.

(a) Married Filing Joint or Head of Household

Withholding - Semi-Monthly payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN $208.00

IF THE taxable income is Over	But not over	The amount to be withheld shall be			of excess over
$ 0	$ 6,250			7.50%	
$ 6,250	$ 7,292	468.75	plus	7.75%	$ 6,250
$ 7,292	$ 9,375	549.48	plus	8.00%	$ 7,292
$ 9,375	$ 12,500	716.15	plus	8.25%	$ 9,375
$ 12,500	$ 25,000	973.96	plus	8.50%	$ 12,500
$ 25,000	$ 50,000	2,036.46	plus	9.00%	$ 25,000
$ 50,000	$ --	4,286.46	plus	9.25%	$ 50,000

Withholding - Monthly payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN $417.00

IF THE taxable income is Over	But not over	The amount to be withheld shall be			of excess over
$ 0	$ 12,500			7.50%	
$ 12,500	$ 14,583	937.50	plus	7.75%	$ 12,500
$ 14,583	$ 18,750	1,098.96	plus	8.00%	$ 14,583
$ 18,750	$ 25,000	1,432.29	plus	8.25%	$ 18,750
$ 25,000	$ 50,000	1,947.92	plus	8.25%	$ 25,000
$ 50,000	$ 100,000	4,072.92	plus	9.00%	$ 50,000
$ 100,000	$ --	8,572.92	plus	9.25%	$ 100,000

Withholding - Quarterly payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN $1,250.00

IF THE taxable income is Over	But not over	The amount to be withheld shall be			of excess over
$ 0	$ 37,500			7.50%	
$ 37,500	$ 43,750	2,812.50	plus	7.75%	$ 37,500
$ 43,750	$ 56,250	3,296.88	plus	8.00%	$ 43,750
$ 56,250	$ 75,000	4,296.88	plus	8.25%	$ 56,250
$ 75,000	$ 150,000	5,843.75	plus	8.50%	$ 75,000
$ 150,000	$ 300,000	12,218.75	plus	9.00%	$ 150,000
$ 300,000	$ --	25,718.75	plus	9.25%	$ 300,000

(b) Single including Married Filing Separately or Dependent

Withholding - Semi-Monthly payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN $208.00

IF THE taxable income is Over	But not over	The amount to be withheld shall be			of excess over
$ 0	$ 4,167			7.50%	
$ 4,167	$ 5,208	312.50	plus	7.75%	$ 4,167
$ 5,208	$ 6,250	393.23	plus	8.00%	$ 5,208
$ 6,250	$ 10,417	476.56	plus	8.25%	$ 6,250
$ 10,417	$ 20,833	820.31	plus	8.50%	$ 10,417
$ 20,833	$ 41,667	1,705.73	plus	9.00%	$ 20,833
$ 41,667	$ --	3,580.76	plus	9.25%	$ 41,667

Withholding - Monthly payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN $417.00

IF THE taxable income is Over	But not over	The amount to be withheld shall be			of excess over
$ 0	$ 8,333			7.50%	
$ 8,333	$ 10,417	625.00	plus	7.75%	$ 8,333
$ 10,417	$ 12,500	786.46	plus	8.00%	$ 10,417
$ 12,500	$ 20,833	953.13	plus	8.25%	$ 12,500
$ 20,833	$ 41,667	953.13	plus	8.50%	$ 20,833
$ 41,667	$ 83,333	3,411.49	plus	9.00%	$ 41,667
$ 83,333	$ --	7,161.43	plus	9.25%	$ 83,333

Withholding - Quarterly payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN $1,250.00

IF THE taxable income is Over	But not over	The amount to be withheld shall be			of excess over
$ 0	$ 25,000			7.50%	
$ 25,000	$ 31,250	1,875.00	plus	7.75%	$ 25,000
$ 31,250	$ 37,500	2,359.38	plus	8.00%	$ 31,250
$ 37,500	$ 62,500	2,859.38	plus	8.25%	$ 37,500
$ 62,500	$ 125,000	4,921.88	plus	8.50%	$ 62,500
$ 125,000	$ 250,000	10,234.38	plus	9.00%	$ 125,000
$ 250,000	$ --	21,484.38	plus	9.25%	$ 250,000

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Percentage method of withholding for
2.75 PERCENT LOCAL INCOME TAX

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Weekly	$ 61.54	$ 64.42
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Annually	$ 3,200.00	$ 3,350.00
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* The standard Deduction is **$3,350.**

FORMULA

Total wages (before any deductions)

LESS Allowance for Standard Deduction

LESS Value of exemptions (number of exemptions times the allowable amount for one exemption as shown for the applicable payroll period)

Equals **TAXABLE INCOME**

Note: The number of exemptions to be used in this formula is determined from the Form MW507 (Maryland Employee Exemption Certificate) filed by your employee. Form MW507 is available on our Web site at **marylandcomptroller.gov**.

(a) Married Filing Joint or Head of Household

Withholding - Annual payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN $5,000.00

IF THE taxable income is Over	But not over	The amount to be withheld shall be			of excess over
$ 0	$ 150,000	7.50%			
$ 150,000	$ 175,000	11,250.00	plus	7.75%	$ 150,000
$ 175,000	$ 225,000	13,187.50	plus	8.00%	$ 175,000
$ 225,000	$ 300,000	17,187.50	plus	8.25%	$ 225,000
$ 300,000	$ 600,000	23,375.00	plus	8.50%	$ 300,000
$ 600,000	$ 1,200,000	48,875.00	plus	9.00%	$ 600,000
$ 1,200,000	$ --	102,875.00	plus	9.25%	$ 1,200,000

(b) Single including Married Filing Separately or Dependent

Withholding - Annual payroll period

DO NOT WITHHOLD ON GROSS WAGES LESS THAN $5,000.00

IF THE taxable income is Over	But not over	The amount to be withheld shall be			of excess over
$ 0	$ 100,000	7.50%			
$ 100,000	$ 125,000	7,500.00	plus	7.75%	$ 100,000
$ 125,000	$ 150,000	9,437.50	plus	8.00%	$ 125,000
$ 150,000	$ 250,000	11,437.50	plus	8.25%	$ 150,000
$ 250,000	$ 500,000	19,687.50	plus	8.50%	$ 250,000
$ 500,000	$ 1,000,000	40,937.50	plus	9.00%	$ 500,000
$ 1,000,000	$ --	85,937.50	plus	9.25%	$ 1,000,000

Lump Sum Distribution of Annual Bonus
The amount to be withheld shall be

9.25%